## Sales Tax - RTD Tax

Who must collect and remit the RTD Tax?

The 1.0 percent RTD tax must be collected by vendors who sell within a designated RTD area and remit the tax collected to the Colorado Department of Revenue on the appropriate filing form (example: a special event form DR 0098 Special Event Retail Sales Tax Return" for a one time event). In most cases, businesses remit the RTD tax on Form DR 0100 "Retail Sales Tax Return."

## *The RTD boundaries include:*

The counties of Denver, Boulder, Broomfield (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Jefferson, Adams (west of Box Elder Creek), Arapahoe (south of I-70 west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd. including Arapahoe Park and Aurora Reservoir), and Douglas (northern portion plus Highlands Ranch and parts of Castle Rock), and parts of Weld County that have been annexed by the City of Longmont and the Town of Erie since 1994. In Douglas County, RTD's boundaries include all of annexed Lone Tree and, as of January 1, 2004, include the City of Lone Tree. As of April 1, 2004, RTD's boundaries also include the Acres Green area and the Park Meadows Mall within its boundaries, therefore, retailers at Park Meadows Mall must collect the 1% RTD tax. See publication DRP 1002 "Colorado Sales/Use Tax Rates."